

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION**

**THE BANK OF NEW YORK
MELLON TRUST COMPANY, N.A.,
as Indenture Trustee,**

Plaintiff,

v.

**SALEM NURSING & REHAB CENTER
OF REFORM, INC., THE MEDICAL
CLINIC BOARD OF THE CITY OF
REFORM, ALABAMA, and ALTACARE
CORPORATION,**

Defendants.

Case No. 2:11-cv-01509-TMP

**FINAL APPLICATION FOR ALLOWANCE
AND PAYMENT OF ACCOUNTANT'S FEES AND EXPENSES**

Part I: Cover Sheet

1. Name of Applicant: Elliott Davis Decosimo LLC, f/k/a Joseph Decosimo and Company, PLLC
P.O. Box 11453
Chattanooga, TN 37401
2. Date of Order Appointing Receiver (the "Order"): March 18, 2014.
3. For: Professional Services Provided by Applicant.
4. This is a Final Application.
5. Period for Which Compensation is Sought: August 7, 2014 through January 3, 2018 (the "Application Period").
 - (a) Amount of Fees Previously Approved During Application Period For Which Applicant Seeks Final Approval: \$8,824.00
 - (b) Amount of Expenses Previously Approved During Application Period For Which Applicant Seeks Final Approval: None.

6. Excluding the instant Application, the aggregate amount of fees and expenses requested but not yet approved to date: \$0.00.
7. The aggregate amount of fees and expenses requested and already paid: \$8,824.00.
8. The aggregate amount of fees and expenses requested but not yet paid to date: \$0.00.

Part II: Narrative Summary

1. By this Application, Applicant is seeking final approval of all fees and expenses previously approved by this Court during the Application Period. By authority granted in the Order, Derek Pierce of Healthcare Management Partners, LLC, as court-appointed Receiver (the "Receiver"), retained the accounting firm of Elliott Davis Decosimo LLC, f/k/a Joseph Decosimo and Company, PLLC ("Decosimo" or "Applicant"), to assist in the fulfillment of the Receiver's duties under the Order. Applicant has provided substantial accounting services to the Receiver during the Application Period in connection with the Receiver's service in the above-stated matter, including on issues with payroll taxes, federal receivership tax filing issues for tax-exempt organizations, tax planning, discussions and negotiations with the IRS, consultation on tax issues related to asset sales, research regarding taxes and filing obligations in federal receiverships, and preparation of a memorandum on tax issues. A summary of matters performed by Applicant's professionals in this case attached as Exhibit 1 to Applicant's First Application to Allow Payment of Accountant's Fees and Expenses [Doc. No. 106] (the "First Fee Application").
2. Applicant and the Receiver request that the Court approve, on a final basis, the fees and expenses requested in the First Fee Application.
3. Applicant and the Receiver submit this Application pursuant to the Order. Applicant has assisted the Receiver in the above-stated matter in his ability to dutifully fulfill his obligations pursuant to the Order and to bring tangible value to the Receivership Estate. Applicant's assistance and advice justifies the compensation requested.

Respectfully submitted this the 4th day of January, 2018.

s/ J. Leland Murphree

J. Leland Murphree

One of the Attorneys for the Receiver

OF COUNSEL:

MAYNARD, COOPER & GALE, P.C.
1901 Sixth Avenue North
2400 AmSouth/Harbert Plaza

CERTIFICATE OF SERVICE

I hereby certify that I have served a copy of the foregoing on the following parties via U.S. Mail, and/or electronically through the CM/ECF system on this the 4th day of January, 2018.

VIA ECF:

Lee Benton
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Northern District of Alabama
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Alabama Department of Revenue
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VIA U.S. MAIL:

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Houston, TX 77002

Department of Revenue
Sales and Use Tax Assessment Unit
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Montgomery, AL 36132

Internal Revenue Service
Insolvency Office
801 Broadway - Mail Stop 146
Nashville, TN 37203-3816


John A. Somerville, IV
Revenue Commissioner of
Pickens County
P.O. Box 447
Carrollton, AL 35447

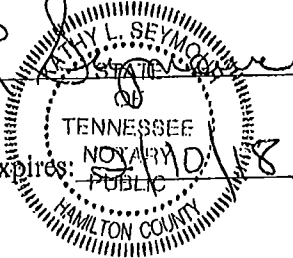
s/ J. Leland Murphree
Of Counsel

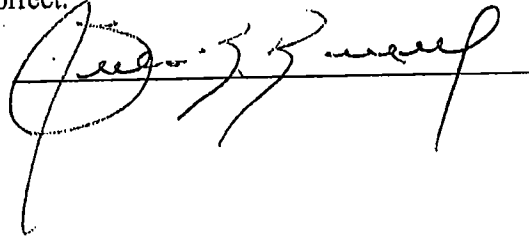
VERIFICATION

STATE OF Tennessee)
COUNTY OF Hamilton)

William Russell, being duly sworn upon oath, deposes and says: a) I am the Senior Manager of Elliott Davis Decosimo LLC, f/k/a Joseph Decosimo and Company, PLLC ("Decosimo" or "Applicant"), accountant to Derek Pierce of Healthcare Management Partners, LLC, as court-appointed Receiver (the "Receiver") in the above-captioned case, and on oath state that I am authorized to execute the above and foregoing application for allowance of fees and expenses on behalf of Applicant; b) that not all of the facts stated herein are within my personal knowledge; c) the facts stated herein have been assembled by authorized employees of Applicant and counsel for the Receiver; and d) that subject to the limitations set forth herein, I affirm that the facts contained herein are true and correct.


Notary Public
My commission expires: 2/10/18





Verification